Tariff Line	Description	Base Rate	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and Subsequent Years	Remarks
640419.220	- Canvas shoes		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
640419.290	- Other	8.0 %	7.5 %	7.0 %	6.5 %	6.0 %	5.5 %	5.0 %	4.5 %	4.0 %	3.5 %	3.0 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
640419.290	- Other	8.0 %	7.6 %	7.2 %	6.9 %	6.5 %	6.1 %	5.7 %	5.3 %	5.0 %	4.6 %	4.2 %	3.8 %	3.4 %	3.0 %	2.7 %	2.3 %	1.9 %	1.5 %	1.1 %	0.8 %	0.4 %	Free	Treatment for China
640419.290	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
6404.20	**Footwear with outer soles of leather or composition leather**																							
	1 With uppers containing furskin																							
	(1) With uppers of leather in part (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers)																							
640420.111	- For "the Pooled Quota"		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	For ASEAN, Australia, China, and New Zealand, the originating goods imported under the out-of-quota tariff line (640420.119) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640 420.111).

Tariff Line	Description	Base Rate	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and Subsequent Years	Remarks
640420.119	- Other	30.0 % or 4,300 yen/pair, whichever is the greater	22.5 %	21.0 %	19.5 %	18.0 %	16.5 %	15.0 %	13.5 %	12.0 %	10.5 %	9.0 %	7.5 %	6.0 %	4.5 %	3.0 %	1.5 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
640420.119	- Other	30.0 % or 4,300 yen/pair, whichever is the greater	22.9 %	21.7 %	20.6 %	19.4 %	18.3 %	17.1 %	16.0 %	14.9 %	13.7 %	12.6 %	11.4 %	10.3 %	9.1 %	8.0 %	6.9 %	5.7 %	4.6 %	3.4 %	2.3 %	1.1 %	Free	Treatment for China
640420.119	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
640420.190	(2) Other	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	Treatment for ASEAN, Australia, and New Zealand
640420.190	(2) Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	2 With outer soles of leather (excluding those with uppers containing furskin)																							
	(1) Canvas shoes																							
	A With uppers of leather in part (excluding sports footwear and footwear for gymnastics, athletics or similar activities)																							